

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

No. 4

GOVERNMENT OF GOA

Department of Law and Judiciary

Legal Affairs Division

Notification

7-4-2000/LA

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000 (Goa Act 9 of 2000), which has been passed by the Legislative Assembly of Goa on 30-3-2000 and assented to by the Governor of Goa on 12-5-2000, is hereby published for general information of the public.

Ashok N. P. Dessai, Under Secretary (Law).

Panaji, 15th May, 2000.

The Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000

(Goa Act 9 of 2000) [12-5-2000]

AN

Act

Further to amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988.

Be it enacted by the Legislative Assembly of the State of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2000.

(2) It shall come into force on such date as the State Government may, by Notification in the Official Gazette, appoint.

2. *Amendment of section 2.*— In the Goa Tax on Luxuries (Hotels and Lodging Houses) Act, 1988 (Goa Act No.17 of 1988) (hereinafter referred to as the "principal Act"), in section 2,—

(i) the existing clause (c) shall be re-numbered as clause (cc) thereof and before clause (cc) as so re-numbered, the following clause shall be inserted, namely:—

"(c) 'club' includes both, an incorporated as well as unincorporated association of persons, by whatever name called;";

(ii) for clause (d), the following clause shall be substituted, namely:—

"(d) 'hotel' includes a residential accommodation, a lodging house, an inn, a public house or a building or part of a building, a club, a boat, vessel or any place where a residential accommodation is provided by way of business;".

3. *Amendment of section 13.*— In section 13 of the principal Act,—

(i) for sub-section (4), the following shall be substituted, namely:—

“(4) If any hotelier, having furnished returns under sub-section (2), discovers any omission or incorrect statement, he may furnish a revised return before the expiry of three months next following the last date prescribed for furnishing the original return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing the payment in the manner provided in sub-section (3) of the extra amount:

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with the intention to delay the payment of tax due in time, or with intent to defraud the State Government of its revenue.”;

(ii) sub-sections (4A) and (4B) shall be omitted;

(iii) sub-section (4C) shall be re-numbered as sub-section (4A) thereof.

4. *Amendment of section 20.*— Section 20 of the principal Act shall be re-numbered as section 20A thereof and before section 20A as so re-numbered, the following shall be inserted, namely:—

“20. *Charge on the property of defaulter and levy of interest for delayed payment of tax.*— (1) If a hotelier or person does not pay the tax within the time he is required by or under the provisions of this Act and the rules made thereunder to pay it, then,—

(i) the whole of the amount outstanding on the date of default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax under this Act; and

(ii) the hotelier or the person shall be liable to pay by way of simple interest, in addition to the amount of such tax, a sum equal to, —

(a) one and half percent of the amount of such tax for each month, for the first three months after the last date by which he should have paid such tax;

(b) two percent of such amount for each month subsequent to the first three months as aforesaid.

Explanation:— For the purpose of clause (ii) above, the interest payable for a part of the month shall be worked out proportionately.

(2) If any tax, other than the tax on which interest is leviable under sub-section (1), has remained unpaid on the date prescribed for filing the last return in respect of any period of assessment, then the hotelier or the person shall be liable to pay by way of simple interest, a sum equal to two percent on such tax for each month or part thereof on the expiry of 30 days from the date immediately following the date on which the period for which the hotelier or person has been assessed expires, till the date of order of assessment and where any payment of such unpaid tax, whether in full or in part, is made on or before the date of order of assessment, the amount of such interest shall be calculated by taking into consideration the amount of and the date of such payment. If, as a result of any order passed under this Act, the amount of tax which had so remained unpaid is enhanced or reduced, as the case may be, the interest shall be enhanced or reduced, accordingly.

(3) Notwithstanding anything contained in sub-section (1), the Commissioner may, subject to such conditions as may be prescribed, remit the whole or any part of the interest payable in respect of any period by any hotelier, person or class of persons.”.

Secretariat Annexe,
Panaji.

Dated: 15-5-2000.

B. S. SUBBANNA,
Secretary to the Government
of Goa,
Law Department (Legal Affairs).

Notification

7-6-2000/LA

The Goa Barge Tax (Amendment) Act, 2000 (Goa Act 10 of 2000), which has been passed by the Legislative Assembly of Goa on 30-3-2000 and assented to by the Governor of Goa on 12-5-2000 is hereby published for general information of the public.

Ashok N. P. Dessai, Under Secretary (Law).

Panaji, 15th May, 2000.

The Goa Barge Tax (Amendment) Act, 2000

(Goa Act 10 of 2000) [12-5-2000]

AN

ACT

further to amend the Goa, Daman and Diu Barge Tax Act, 1973.

Be it enacted by the Legislative Assembly of Goa in the Fifty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Barge Tax (Amendment) Act, 2000.

(2) It shall come into force at once.

2. *Amendment of Schedule.*— For the Schedule to the Goa, Daman and Diu Barge Tax Act, 1973 (Act 10 of 1973), the following Schedule shall be substituted, namely:—

“SCHEDULE

(See section 3)

Capacity of barge	Maximum annual rate per ton
(a) Less than 650 tons	Rs. 44.00
(b) 650 tons and less than 1000 tons	Rs. 60.00
(c) 1000 tons and less than 1600 tons	Rs. 75.00
(d) 1600 tons and above	Rs. 100.00

Note:— When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten percent of that amount.”

Secretariat Annexe,
Panaji.
Dated: 15-5-2000.

B. S. SUBBANNA,
Secretary to the Government
of Goa,
Law Department (Legal Affairs).

Department of Revenue

Notification

1-2-92-RD

Whereas certain draft rules further to amend the Goa, Daman and Diu Agricultural Tenancy (Discharge of Joint Responsibility of Tenants) Rules, 1975, were pre-published as required by sub-section (2) of section 61 of the

Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964), in the Official Gazette, Series I No. 51, dated 22-3-2000, Extraordinary No. 2 under Notification No. 1-2-92-RD dated 21-3-2000 of the Revenue Department, Government of Goa, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of 15 days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 22-3-2000;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by section 61, read with section 42-A of the Goa, Daman and Diu Agricultural Tenancy Act, 1964 (Act 7 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Agricultural Tenancy (Discharge of Joint Responsibility of Tenants) Rules, 1975, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Agricultural Tenancy (Discharge of Joint Responsibility of Tenants) (Amendment) Rules, 2000.

(2) They shall come into force at once.

2. *Amendment of rule 7.*— In rule 7 of the Goa, Daman and Diu Agricultural Tenancy (Discharge of Joint Responsibility of Tenants) Rules, 1975 (hereinafter called the “principal Rules”), in sub-rule (1), for the expression “The Mamlatdar, the Chairman and the Treasurer shall jointly operate an account opened in the name of the Association in the local branch of any scheduled bank or such other bank which the Mamlatdar may approve”, the expression “the Mamlatdar, the Chairman and the Treasurer shall jointly operate an account opened in the name of the Association in the local branch of any scheduled bank or such other bank which the Mamlatdar may approve, provided that, for withdrawal of an amount not exceeding Rs. 5000/-, the signature of the Mamlatdar shall not be necessary” shall be substituted.

3. *Amendment of rule 9.*— In rule 9 of the principal Rules,— (i) in sub-rule (1), for the letters and figures “Rs. 500/-”, the letters and figures “Rs. 5000/-” shall be substituted, and (ii) in sub-rule (2), for the letters and figures “Rs. 500/-” “Rs. 5000/-” and “Rs. 10,000/-”, the letters and figures “Rs. 5000/-”, “Rs. 10,000/-” and “Rs. 20,000/-” shall be respectively substituted.

By order and in the name of the Governor of Goa.

D. M. Borkar, Under Secretary (Revenue).

Panaji, 16th May, 2000.

GOVERNMENT PRINTING PRESS,
PANAJI — GOA.

PRICE — Rs. 1.50 Ps.